

59-2-1310 Collection by seizure and sale -- Procedure -- Costs.

- (1) The treasurer shall collect the taxes delinquent on personal property assessed by the commission as determined by the assessor, except when sufficient real estate is liable for the tax, by seizure and sale of any personal property owned by the delinquent taxpayer.
- (2) The sale shall be at public auction, and of a sufficient amount of property to pay the taxes and costs, and when practicable shall be made in the city, town, or precinct where seized.
- (3) The sale shall be made after one week's notice of the time and place of the sale, given by:
 - (a)
 - (i) publication in a newspaper having general circulation in the county; and
 - (ii) publication in accordance with Section 45-1-101; and
 - (b) posting in three public places in the county.
- (4) For seizing or selling personal property the treasurer may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for property so seized or sold.
- (5) On payment of the price bid for any personal property sold, its delivery, with a bill of sale, vests title in the purchaser.
- (6) All excess of the proceeds of any sale over the taxes and costs shall be returned to the owner of the property sold, and until claimed shall be deposited in the county treasury and disposed of under Title 67, Chapter 4a, Unclaimed Property Act, subject to the order of the owner, or the owner's heirs or assigns.
- (7) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.
- (8) The unsold portion of any property may be left at the place of sale at the risk of the owner.

Amended by Chapter 388, 2009 General Session